

# **Legal aspects of sports financing from the government budget**

## **Abstract**

The present thesis deals with legal aspects of sports financing process. Sports financing from the government budget, constitutes the greatest fraction of income to sports organizations and sports clubs. The present study scrutinizes the legal aspects of financial support of sports from the government budget, via thorough analysis anchored in legal research. Individual sections of the thesis ponder the redistribution of funds from the government budget. First, it explains how the whole process of funding from the state budget commences, what actors are involved in it and also what volume of financial aid is granted to the department of sport. The thesis describes and evaluates the individual parts of the process, which has led to an overview of the entire issue of state financing of sport. It also outlines the development of sports support throughout the past century and further explains why effective legislation is still considered to be inadequate. The present study further illustrates the current institutional provision of sport support system. The thesis deals with the issue of sports financing from levies on lottery companies and its influence on the support of sport. The governing point of the present thesis is the notion of state subsidy, as an instrument for the redistribution of funds. Moreover, an outline has been drawn up, making the reader aware of how the state subsidy is regulated from the perspective of law and what options the engaged parties have available. The application process for subsidies is described in detail, including the findings about possible legislative regulation. For that reason, it closely scrutinises subsidy programmes and elements related to calls for applications for a subsidy. Furthermore, the present study describes the relationship between the provider and the applicant and the related legal shortcomings. The thesis also deals with the amendments of relevant laws and their effectiveness in practice. The study equally monitors the legislative initiative and their potential impact on the transparency of the support of sports. In conclusion the thesis deals with an issue, which occurred in 2017 in a subsidy scandal, having attracted attention of the general public. It is precisely on this case, that the thesis demonstrates the problematic legal regulation and draws attention to the need to ensure more efficient subsidy proceedings.

**Key words:** Minister of education and sports, sports financing, state subsidy, subsidy, subsidy provider, subsidy recipient